

## **EXHIBIT B**

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March 11, 2005

**VIA FIRST CLASS MAIL**

Thomas Ciampa  
Ciampa & Associates  
45 Bromfield Street, Suite 200  
Boston, MA 02108

Re: Philip L. Tropeano, et al. v. Charlene Dorman, et al.  
U.S. District Court No. 03-CV-12231-RGS

**FOR SETTLEMENT PURPOSES ONLY**

Dear Tom:

I write to you as counsel for Philip L. Tropeano, Peter Tropeano and Carolyn Patton on behalf of the Dorman family members ("the Dormans"), who are interest holders in the Captain Parker Arms Partnership ("the Partnership").

As we have discussed in some detail in the past, on behalf of the Dormans I have engaged the services of valuation professionals to provide me with an opinion of the value of the property that is held by the Partnership and to provide me with an opinion of the value of the interests in the Partnership. In that regard, I retained the services of Steven Kaye of CB Richard Ellis/Whittier Partners to value the property. And I retained the services of Haverford Valuation Associates to value the interests in the Partnership. I have attached to this letter copies of the descriptions of the qualifications of Mr. Kaye and the Haverford Valuation Associates for your review.

The combined work of Mr. Kaye and Haverford Valuation Associates has yielded an opinion that as of October 2003, the time when your clients sought to disassociate themselves from the Partnership, the fair market value of a 10.715 percent general interest in the Partnership is \$713,000. Thus the interest of Ms. Patten or Peter Tropeano is worth \$713,000 and the interest of Philip Tropeano is worth \$1,426,000.

I understand from various sources that your clients may be attempting to sell their interest in the Partnership to potential third party buyers. I suspect your clients, acting either collectively

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March 9, 2005

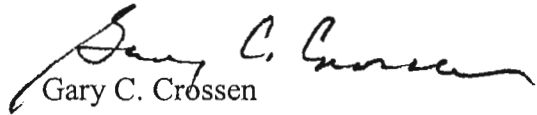
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or individually, have found little or no interest in the marketplace and certainly none at the dollar values reflected by the expert valuations referred to above. The Dormans have no obligation to provide a market for the interests of your clients. But, please convey to your clients, individually, that the Dormans are willing to buy each individual's full interest in the partnership for the amounts recited above as the fair market value for that interest (i.e. \$1,426,000 for Philip Tropeano's 21.43 percent interest and \$713,000 for either of Peter Tropeano's or Carolyn Patton's 10.715 percent interest).

My clients are also mindful that the fair market values reflected above are based on October 2003 values. They would entertain a purchase price that adds an inflation factor to these fair market values to compensate for the passage of time from October 2003 to today (a period of 18 months). If you wish to propose a price using such an inflation factor operating off of the October 2003 fair market values, please do so.

If any one or all of your clients are interested in having a meeting to discuss this proposal, the Dormans would be willing to have such a meeting. The Dormans are currently willing to buy out any one or all of your clients. While I have not yet been directed to place a time limit on this offer, I caution that the offer will not remain available for acceptance indefinitely. Similarly, if one of your client's accepts the offer and the others do not, I make no commitment that the offer will remain open for acceptance at a later point.

Very truly yours,

  
Gary C. Crossen